

Document: AROC Notice

Source: September 1, 2001, Indiana Register, Volume 24, Number 12

Disclaimer: These documents were created from the files used to produce the official (printed) Indiana Register, however, these documents are unofficial.

TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #00-284

August 10, 2001

Representative Jerry Denbo, Chair
Administrative Rules Oversight Committee
Hand Delivered

Re: Notice of Potential Delay in Adoption of Rule Governing the Assessment of Tangible Personal Property / LSA Document #00-284

Dear Chairman Denbo:

Notice of Potential Delay

This is to notify you pursuant to IC 4-22-2-25, that the State Board of Tax Commissioners has determined that it, potentially, may not be able to adopt, and obtain the Governor's approval of, the proposed rule governing assessment of tangible personal property (LSA Document #00-284) within one (1) year of the date the notice of intent to adopt the rule was published, under IC 4-22-2-23. You will note below that we fully expect the promulgation process to be completed before January 1, 2002 (within 1 year of the notice of intent to adopt), and certainly before March 1, 2002, but believe it prudent to submit this notice as a precautionary measure.

Reason for Potential Delay

The rule is intended to be consistent with the constitutional requirements and principles of equity and uniformity as established by the Indiana Supreme Court in the *Town of St. John* decision that were incorporated in the real property assessment manual published as a final rule in July. Consequently, final development of the proposed rule was not completed until recently. The proposed rule will be published in the September Indiana Register, and as explained below, it is still anticipated that the rule will be promulgated within the above-stated one-year period; however, this notice serves as a precautionary measure in case of an unanticipated delay.

Expected Adoption Date

Although it is expected that the proposed rule will be approved before January 1, 2002, (within the one year period) the State Board cannot be certain. The State Board is concerned that the proposed rule governing assessment of tangible personal property (LSA Document #00-284) could be unexpectedly delayed and consequently not be fully promulgated, and the Governor's approval obtained, within the required one (1) year period required by IC 4-22-2-23. Therefore, because the stated "expected date" will control the validity of the rule, we, as an administrative precaution, present this notice and state that we now expect to adopt, and obtain the Governor's approval of, the proposed rule governing assessment of tangible personal property (LSA Document #00-284), before March 1, 2002.

Your understanding of these circumstances is appreciated. If additional information is desired please do not hesitate to contact me, at 232-3783. Thank you.

Sincerely,

William M. Waltz
Executive Secretary

Copy to: Senator Luke Kenley
George Angelone, LSA, Attorney for AROC
Gordon White, Office of the Attorney General
Jon Laramore, Chairman, SBTC